

# Highlights

Internal Audit Report to the  
Board of Supervisors

## Why We Did This Review

The Managing for Results performance measure program represents Maricopa County's commitment to transparency and accountability. This year, we examined performance measures for the following agencies:

- Correctional Health Services
- County Manager's Office
- Office of Legal Advocate
- Planning and Development
- Risk Management

We appreciate the excellent cooperation received from agency leadership and staff.

## What We Recommended

We recommended that agencies:

- Develop written procedures for collecting, calculating, and reporting performance measures.
- Retain supporting documentation.
- Align measure calculations with definitions.

Agency management concurred with the recommendations.

We conducted this audit in accordance with generally accepted government auditing standards.



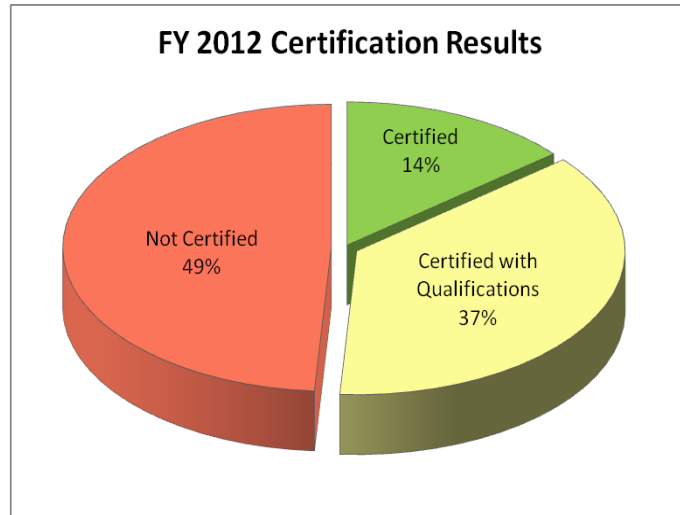
For more information, please contact  
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# Performance Measure Certification

## 51% of Measures Reviewed Were Certified

## What We Found

We reviewed 43 Managing for Results performance measures for Fiscal Year (FY) 2011 from five County agencies. Below is a summary chart of the certification results.

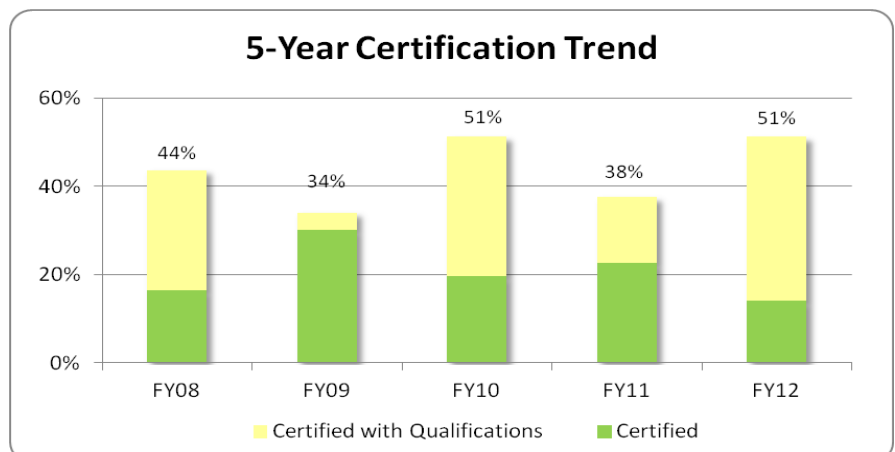


*Source: Audit Analysis of Agency PMC Results*

The primary reasons measures were not certified were (1) the lack of supporting documentation, (2) inconsistencies between the measure definition and calculation, and (3) inadequate procedures for collecting, measuring, and reporting performance.

## Trending

The percent of measures receiving a certified or certified with qualifications rating increased to 51% in FY 2012. Measures reviewed are judgmentally selected; results are not representative of County-wide trends.



**"Do the Right Things Right!"**

**Maricopa County Internal Audit Department**